

**TEXAS ASSESSORS REGISTRATION AND PROFESSIONAL
CERTIFICATION ACT****CHAPTER 391 ⁹⁴****S. B. No. 67**

An Act relating to the registration and certification of persons engaged in the assessment of property for ad valorem taxation; creating the Board of Tax Assessor Examiners; providing for membership, terms, organization, functions, and duties of the board; providing procedures for carrying out the terms of this Act; providing for fees, the establishment of the Assessors Registration Fund, and the payment of compensation and expenses; providing enforcement procedures; providing qualifications, duties, and standards of conduct for persons engaged in assessing property; defining certain offenses and providing penalties; and declaring an emergency.

Be it enacted by the Legislature of the State of Texas:

Section 1. The Constitution of Texas requires that taxation be equal and uniform. It provides for taxation in proportion to value. The responsibility for assessing property in compliance with constitutional requirements is that of the tax assessor-collector. The purpose of the legislature by this Act is to assure the people of Texas that the responsibility of assessing property for taxation is entrusted only to those persons duly registered and competent according to the regulations provided by this Act. The legislature further intends that the assessing of property for taxation be practiced and regulated as a learned profession and that the practitioners in this state be accountable to the public.

Sec. 2. In this Act:

(1) "Assessor" means a person who assesses property or otherwise determines, recommends, or certifies the value of property for ad valorem tax purposes for a political subdivision of this state.

(2) "Assessors code of ethics" means an ethical standard of conduct for assessors established by the Board of Tax Assessor Examiners according to Section 7 of this Act.

(3) "Board" means the Board of Tax Assessor Examiners.

(4) "Candidate" means a person who is qualified and duly authorized by the board to seek certification as a registered professional assessor.

(5) "Governing body" means a county commissioners court, city council, board of trustees, or governmental board of a political subdivision of this state.

(6) "Practicing assessor" means a person who is engaged in the practice of assessing property for a county, school district, city, or other political subdivision of the state.

(7) "Registered Texas assessor" means a person who is duly registered and qualified to act as an assessor or to engage in the duties of assessing property for taxation according to the terms of this Act.

(8) "Registered professional assessor" means a person who is registered and holds a certificate for professional assessors issued by the Board of Tax Assessor Examiners according to Section 18 of this Act.

⁹⁴. Vernon's Ann.Civ.St. art. 7244b, §§ 1 to 24A.

Sec. 3. This Act shall be known as "The Texas Assessors Registration and Professional Certification Act."

Sec. 4. (a) The Board of Tax Assessor Examiners is established.

(b) The board consists of six members appointed by the governor with the advice and consent of the senate. A vacancy on the board is filled in the same manner for the unexpired portion of the term.

(c) To be eligible to serve on the board an individual must be a resident of this state, be actively engaged in assessing property for property tax purposes, and have at least five years experience in property appraisals. At least four of the members must hold a certificate issued under this Act. However, for the members first appointed, certification by a recognized professional association of assessors or appraisers satisfies the certification requirement for eligibility.

(d) Members hold office for terms of six years, with the terms of two members expiring on March 1 of each odd-numbered year. In making the initial appointments, the governor shall designate two members for terms expiring on March 1, 1979, two members for terms expiring on March 1, 1981, and two members for terms expiring on March 1, 1983.

Sec. 5. Board members receive no compensation for their services, but each is entitled to be reimbursed for the necessary expenses incurred in the discharge of his duties.

Sec. 6. (a) The board shall hold at least four regular meetings each year. Special meetings shall be held at such times as are required, according to the bylaws and rules of procedure enacted by the board.

(b) Members of the board shall receive notice of special meetings at least 15 days in advance of the meeting date.

(c) The board shall elect annually from its membership a chairman, vice-chairman, and secretary-treasurer. The election of officers shall be held at the first regular meeting of each calendar year. A majority of the members constitute a quorum.

Sec. 7. (a) The board may make and enforce all rules and regulations necessary for the performance of its duties, establish standards of professional practice, conduct, education and ethics for assessors in keeping with the purposes and intent of the Act, and insure strict compliance with and enforce all provisions of this Act.

(b) The board may promulgate and amend rules of professional conduct appropriate to establish and maintain a high standard of integrity in the practice of assessing and collecting ad valorem taxes, after all persons registered under Section 12 of this Act are notified. The notice shall set forth the proposed rules of professional conduct or amendments to the rules. No rule or amendment shall become operative until it is approved by a majority of the registered professional assessors practicing in this state. The board shall adopt reasonable means for voting on such measures and shall declare the results of elections and proclaim the effective date of the rules or amendments and notify all persons registered by this Act.

(c) Members of the board who are registered professional assessors have the sole authority, responsibility, and duty of performing all acts relating to the examination of applicants for candidacy and the issuance of certificates for professional assessors, registered according to Sections 17 and 18 of this Act.

Sec. 8. (a) The board shall receive and account for all money derived under the provisions of this Act and shall pay it to the State Treas-

urer. The State Treasurer shall designate a separate fund to be known as the "Assessors Registration Fund," which may be used only by the board for the purpose of administering this Act.

(b) The board shall keep an accurate record of all proceedings, which shall be available to the public at all times. The board shall also maintain a roster of all assessors registered with the board, showing their names and places of employment as well as the type of registration. Copies of the roster shall be mailed to all persons registered with the board, and the roster shall be placed on file with the Secretary of State. Copies of the roster shall be made available to the public on request.

Sec. 9. The board may employ an executive director and clerical and other personnel to assist it in the performance of its duties under this Act. The board may delegate its powers and duties to the executive director.

Sec. 10. The board may initiate proceedings under this Act, either on its own motion or on the complaint of any person, to insure strict compliance with this Act and the enforcement of this Act and of all rules and regulations adopted by the board. The violation of a provision of this Act, or a rule or regulation of the board, by a person practicing assessing in Texas is sufficient reason or ground to refuse, suspend, or revoke his registration granted under the terms of this Act. The board may institute action in its own name against an individual person to enjoin a violation of a provision of this Act or a rule or regulation of the board. The board is not required to give an appeal bond in a cause arising under this Act. Prior to the initiation of proceedings for a violation of this Act, a written notice shall be sent by certified mail to the prospective defendant stating the nature of the charge and the time and place of the hearing before the board. The notice shall be mailed at least 20 days before the hearing.

Sec. 11. The following persons shall register with the board:

(1) all persons elected or appointed to act as assessors for a county, independent school district, city, municipal water district, navigation district, or other political subdivision requiring the services of a tax assessor;

(2) all supervisors of assessing, including chief deputy assessor-collectors, assistant assessor-collectors, assessing supervisors, or any person with authority to render judgment, recommend, or certify assessed values to a board of equalization; and

(3) all persons engaged in appraisals of real or personal property for ad valorem tax purposes for a taxing authority.

Sec. 12. While on official duty, persons duly registered and authorized to engage in the practice of assessing shall carry a serially numbered card of identification issued by the board stating the expiration date, if any, of the registration and describing the classification into which the holder is placed for purposes of registration. The classifications are:

(1) registration permit holder, which includes newly elected or newly appointed assessors without previous experience as assessors or employees of a tax department, evidenced by an identification card that bears the title "Registration Permit to Practice Assessing in Texas";

(2) registered Texas assessor, which class includes persons who have sufficient experience and training to engage in the practice of assess-

ing, and which is evidenced by an identification card describing the holder as a "Registered Texas Assessor" and, for persons initially registered, a letter of confirmation;

(3) registered Texas assessor and candidate for certification, which class includes persons engaged in the practice of assessing who are eligible to meet the provisions required for registered Texas assessors and the prerequisites required for candidates described under Section 17 of this Act, in which case the board shall issue a letter listing the achievements of each candidate and a card of identification showing the holder to be a "Registered Texas Assessor and Candidate for Professional Certification"; and

(4) registered professional assessor, which class includes persons engaged in assessing who hold a comparable certificate awarded by a recognized professional association of assessors issued prior to January 1, 1978, and candidates registered after January 1, 1978, under the provisions of this Act, who shall be awarded the title of professional assessor following the completion of all requirements described under Section 18 of this Act to the satisfaction of the board, and to each of these persons, the board shall issue a Certificate for Professional Achievement, a letter testifying to the qualifications required for professional status, and an identification card identifying the person as a "Registered Professional Assessor of Texas."

Sec. 13. Registrants shall pay to the board an annual fee not to exceed \$25. The annual registration period expires on December 31 of each year, but may be renewed annually for a period of one year. The board shall determine the amount of the renewal fee for each coming year on or before December 1 of each year and mail notices to all persons registered under the terms of this Act on or before that date. A person registered under this Act who fails to pay the annual renewal fee on or before January 31 of each year shall be deleted from the list of persons duly registered to practice assessing in Texas according to the provisions of this Act. Persons applying for reinstatement within 30 days shall pay a penalty, not to exceed \$25, set by the board. Reinstatement thereafter shall be denied except on regular application and examination satisfactory to the board. The board may not waive the collection of a fee or penalty described under this Act.

Sec. 14. All original applications for registration shall be made on printed forms provided by the board, and applications made otherwise may not be accepted. Information required on the form shall include the applicant's name, residence address, educational background, work experience, character and employment references, a recent photograph of the applicant, and other information as the board deems necessary. The form shall be accompanied by the code of ethics and the other limiting conditions required by the rules and regulations prescribed by the board. All applications, including the code of ethics, shall be subscribed and sworn to before a notary public or other person qualified to administer oaths. Initial application for registration shall be accompanied by a processing fee of \$30 which shall be retained by the board without regard to the disposition of the application. The board shall act on all applications within 60 days after they are received by the secretary-treasurer. Applicants approved by the board shall be notified of the time and place where examination for all classes of registration will be conducted. Applicants shall be allowed a maximum of one year

to pass the required examinations for classifications described under Subdivisions (1) and (2), Section 12 of this Act. The maximum time for complying with classifications described under Subdivisions (3) and (4), Section 12 of this Act shall be in accord with the rules and regulations for professional certification prescribed by the board. After notification that all requirements for registration are in compliance with the provisions of this Act, the applicant shall remit the annual registration fee to the secretary-treasurer before he is duly registered to practice assessing.

Sec. 15. An applicant qualifying for a registration permit shall be a resident of the State of Texas and a person of good moral character. A registrant in this class shall have favorable recommendations from at least three persons, one of whom is a practicing assessor duly registered under the provisions of this Act. Each shall subscribe the assessors code of ethics and pass an examination for minimum qualifications in accordance with the rules and regulations of the board.

Sec. 16. A registered Texas assessor shall be at least 21 years of age and a resident of the State of Texas. He shall be a person of good moral character confirmed by at least five persons who have known the applicant for at least three years. In addition, the application for registered Texas assessor shall list at least three persons who can vouch for the applicant's qualifications, one of whom shall be a registered professional assessor. The minimum educational requirement is satisfactory completion of the 12th grade of high school or the equivalent. Registered Texas assessors with birthdates prior to January 1, 1950, may substitute special training and experience for the minimum educational requirement at the discretion of the board. All registered Texas assessors shall subscribe the assessors code of ethics and pass a written examination prepared by the board to confirm the assessor's ability to value and assess property for taxation. Registered Texas assessors shall furnish satisfactory evidence of their work experience and qualification as practicing assessors in compliance with the rules and regulations prescribed by the board. All persons qualifying under this section must within five years from the date of their original registration satisfactorily demonstrate to the board a level of competence gained through educational achievement and experience to qualify under the requirements of Section 17 of this Act.

Sec. 17. (a) A candidate for certification shall be an assessor for a taxing jurisdiction, qualified to register under Section 16 of this Act and shall:

(1) be recommended by at least three registered professional assessors having knowledge of the applicant's qualifications to become registered as a candidate for certification;

(2) have at least two years of education above the high school level, or have equivalent education and training beyond high school deemed satisfactory by the board;

(3) have at least three years of experience in some phase of assessing or work related to ad valorem taxation, one year of which must be in-service training deemed satisfactory to the board; and

(4) pass an examination conducted by the board for the purpose of testing the applicant's knowledge of fundamental valuation theory and the assessors code of professional ethics as set forth by the board's rules and regulations.

(b) All persons qualifying under this section must within five years from the date of qualification under Section 17 of this Act satisfactorily demonstrate to the board a level of competence gained through educational achievement and experience to qualify under the requirements of Section 18 of this Act.

Sec. 18. (a) Certificates for registered professional assessors shall be issued by the board to persons:

(1) who hold a comparable certificate issued by a recognized professional association of assessors prior to January 1, 1978; or

(2) who are registered candidates authorized by this Act who are at least 25 years of age and have at least 5 years experience in the practice of assessing, 1 year of which must be in-service training meeting requirements set forth by the board and have:

(A) completed the educational training courses required by the board's regulations or furnished evidence of passing grades for related examinations conducted by professional organizations approved by the board;

(B) submitted demonstration appraisals required by the board's regulations; and

(C) passed a written examination conducted by the board to test the candidate's knowledge of real and personal property valuation theory, the three approaches to value, collection, accounting, and general ad valorem tax administration, and an oral examination if the board deems it necessary.

(b) Examinations conducted by the board shall be prepared to test the candidate's knowledge and ability to estimate value by use of the income, cost, and market approaches to value. The candidate shall be tested for knowledge and ability to apply and calculate all forms of depreciation and obsolescence. A candidate must show by examination the ability to estimate value by use of the mass appraisal concept. The examination shall include general tax administration and test the candidate's knowledge and understanding of the assessors code of ethics described in the board's rules and regulations.

Sec. 19. No person may assume or use the title of registered Texas assessor, candidate for certification, or registered professional assessor, unless he holds a valid registration approved by the Board of Tax Assessor Examiners. No person may indicate or imply that he is a registered Texas assessor, candidate for certification, or registered professional assessor, unless he is registered under the terms of this Act. A person who violates this section is subject to board action under Section 10 of this Act.

Sec. 20. This Act does not restrict an official act required by the Texas Constitution and performed according to law.

Sec. 21. No person may be denied the right to register under the terms of this Act because of race, color, creed, sex, or ethnic origin.

Sec. 22. No governing body of a taxing jurisdiction of this state may, as a necessity for employment, require that an assessor act in an unprofessional manner or commit acts in violation of this Act. A complaint of a violation of this section shall be thoroughly investigated by the board. A proceeding for a violation shall be conducted according to Section 10 of this Act.

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Sec. 23. (a) An assessor registered under the terms of this Act shall:

(1) assess property in his jurisdiction on a fair and equal basis to the best of his ability, using the estimated true market value as the basis for judgment except when required otherwise by the Texas Constitution or by law; and

(2) hold confidential any information received while performing duties as an assessor which could be used for personal gain, unless the information is public information or is required by law to be public.

(b) An assessor registered under the terms of this Act may not:

(1) give or use an arbitrary opinion of value for any property in his jurisdiction unless the opinion is based on available and known facts;

(2) accept an assignment for assessing services, if his or her employment is contingent on the reporting of a specific predetermined amount of value or is contingent on the reporting of specific findings other than those known by the assessor to be facts at the time of the accepting of the assignment;

(3) accept remuneration other than the official salary or fee for assessing services rendered;

(4) act in a manner or engage in a practice that is dishonest or fraudulent or involves deceit or misrepresentation that will bring discredit on the honor and dignity of the assessing profession; or

(5) violate the board's rules and regulations, the assessors code of ethics, or any part of this Act.

(c) Violations named in this section are sufficient reason for the board to suspend or revoke the registration of such persons.

Sec. 24. A person who is required under Section 11 of this Act to register with the board commits a Class A misdemeanor if he fails to register.

Sec. 24A. Notwithstanding any provision of this Act, it is expressly provided that any person who is able to comply with the educational and examination requirements of this Act for the registration classifications pursuant to Section 12 of this Act shall be entitled to receive from the board a statement of certification evidencing same.

Sec. 25. The importance of this legislation and the crowded condition of the calendars in both houses create an emergency and an imperative public necessity that the constitutional rule requiring bills to be read on three several days in each house be suspended, and this rule is hereby suspended.

Passed the senate on March 24, 1977, by a viva-voce vote; May 27, 1977, senate concurred in house amendments by a viva-voce vote; passed the house, with amendments, on May 24, 1977, by a non-record vote.
Approved June 15, 1977.

Effective Aug. 29, 1977, 90 days after date of adjournment.